

By Mr. BREAUX (for himself and Mr. CHAFEE):

S. 1034. A bill to amend the Internal Revenue Code of 1986 to provide for a moratorium for the excise tax on diesel fuel sold for or used in noncommercial diesel-powered motorboats and to require the Secretary of the Treasury to study the effectiveness of procedures to collect excise taxes on sales of diesel fuel for noncommercial motorboat use; to the Committee on Finance.

By Mr. DASCHLE (for himself, Mr. DOLE, Mr. HARKIN, Mr. HATCH, Mr. GRASSLEY, Mr. PELL, Mr. HATFIELD, Mr. SIMON, and Mr. REID):

S. 1035. A bill to permit an individual to be treated by a health care practitioner with any method of medical treatment such individual requests, and for other purposes; to the Committee on Labor and Human Resources.

By Mr. COHEN (for himself and Mr. KOHL):

S. 1036. A bill to provide for the prevention of crime, and for other purposes; to the Committee on the Judiciary.

By Mr. FORD:

S. 1037. A bill to amend title 49, United States Code, to provide that the requirement that United States government travel be on United States carriers excludes travel on any aircraft that is not owned or leased, and operated, by a United States person; to the Committee on Commerce, Science, and Transportation.

By Mr. HELMS:

S. 1038. A bill to amend the Internal Revenue Code of 1986 to impose a 15 percent tax only on individual taxable earned income and business taxable income, to repeal the estate and gift taxes, to abolish the Internal Revenue Service, and for other purposes; to the Committee on Finance.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS ON JULY 13, 1995

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. DOLE (for himself and Mr. DASCHLE):

S. Res. 150. A resolution to authorize testimony by Senate employees and representation by Senate Legal Counsel; considered and agreed to.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS ON JULY 14, 1995

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. STEVENS (for himself, Mr. FORD, Mr. DOLE, Mr. DASCHLE, Mr. HATFIELD, Mr. PELL, Mr. HELMS, Mr. MOYNIHAN, Mrs. KASSEBAUM, Mrs. HUTCHISON, Ms. MIKULSKI, and Mr. D'AMATO):

S. Con. Res. 21. A concurrent resolution directing that the "Portrait Monument" carved in the likeness of Lucretia Mott, Susan B. Anthony, and Elizabeth Cady Stanton, now in the Crypt of the Capitol, be restored to its original state and be placed in the Capitol Rotunda; ordered held at the desk.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BREAUX:

S. 1034. A bill to amend the Internal Revenue Code of 1986 to provide for a

moratorium for the excise tax on diesel fuel sold for or used in noncommercial diesel-powered motorboats and to require the Secretary of the Treasury to study the effectiveness of procedures to collect excise taxes on sales of diesel fuel for noncommercial motorboat use; to the Committee on Finance.

DIESEL FUEL EXCISE TAXES LEGISLATION

• Mr. BREAUX. Mr. President, today I am introducing a bill to help solve a problem that has made it difficult for recreational boaters to obtain diesel fuel on our Nation's waterways. This bill would correct the significant unintended problems created by the federally mandated diesel fuel dyeing scheme contained in the Omnibus Budget Reconciliation Act of 1993. These problems are national in scope and affect every area of the country with significant boating activity.

Under the 1993 changes, fuel that is subject to taxation is clear and fuel that is exempt from taxation is dyed. The problem for boaters arises because while most marinas have only one fuel tank, they provide fuel to both recreational and commercial boats. Commercial boat fuel is exempt from any tax and therefore commercial boat operators seek to purchase dyed fuel. Recreational fuel is taxable and recreational boaters want to purchase clear fuel. Diesel fuel retailers have been forced to choose either one, to incur the significant costs and regulatory burdens of having separate fuel storage tanks from which to pump untaxed—dyed—and taxed—undyed—diesel fuel or two, to pump only one type of diesel fuel. Many marina operators can only afford to maintain one storage tank. Most marina operators in my State of Louisiana find that their primary customer base is made up of commercial boaters and they are choosing to sell the dyed fuels. Thus, recreational boaters have no place to purchase the clear fuel.

With diesel fuel unavailable for recreational boaters, there is a serious danger that some of these boaters may run out of fuel and become stranded before they are able to find a marina that sells clear fuel. As a further consequence, many marina operators are finding that their diesel fuel sales have declined significantly because they are not allowed to sell dyed diesel fuel—the only fuel they have—to recreational boaters.

Mr. President, this is a clear case of unintended consequences. The boaters are willing to pay the tax, they simply cannot find a place to buy the fuel and pay the tax. The bill I am introducing today addresses this problem in a practical manner by:

Having the Treasury Department assess the effectiveness of various procedures for collecting excise taxes on diesel fuel sold for use, or used, in recreational boats and report to Congress within 18 months the results of the study, including any recommendations.

Suspending collection of the tax for 2 years while the Treasury Department conducts this study.

Reinstituting the current collection procedure at the end of the 2-year suspension period if Congress has not enacted legislation to create a new collection procedure.

Mr. President, I believe that this legislation is necessary to increase the availability of diesel fuel to recreational boaters across the country. Passage of this legislation will ultimately lead to improved collection of the diesel fuel tax, prevent a potentially dangerous safety hazard to recreational boaters, and improve the economic viability of many marine fuel retailers. I urge my colleagues to join me in moving this bill forward as soon as possible. •

• Mr. CHAFEE. Mr. President, I am pleased to join my colleague from Louisiana, Senator BREAUX, in introducing legislation imposing a 2-year moratorium on the collection of the boat diesel fuel tax. This tax has caused diesel fuel shortages across this country.

The Omnibus budget Reconciliation Act of 1993 changed the collection point for the excise tax on diesel fuel. Imposition of the tax was moved from the producer or importer to the terminal rack—the place in the distribution chain where fuel retailers, for example, service stations and boat docks, get their fuel. This change made collecting the diesel fuel tax similar to the system used for gasoline taxes. The intent in making this change was to improve taxpayer compliance and assist the Internal Revenue Service with administering the diesel fuel tax.

Mr. President, collection the tax at the terminal rack works well for gasoline because all of the uses of that fuel are taxable. That is not true for diesel fuel. Home heating oil, which is essentially diesel fuel, is not taxable. Also, diesel fuel used by commercial boaters is not subject to the tax.

Together with moving the collection point of the tax, a dyeing scheme was set up to differentiate diesel fuel on which tax has been paid from fuel which has not been taxed. Dyeing is an important enforcement tool because of the variety of uses of diesel fuel.

Mr. President, I fully support efforts to increase compliance with our tax laws. However, in administering our tax laws, we must be aware of the problems we create. Let me give you a real life example of the problem this tax has created.

Diesel fuel powers many types of boats, the vast majority being commercial boats—such as fishing vessels. Diesel fuel sold to commercial boaters is exempt from the tax, but the same fuel used in a recreational boat is taxable. Under the current collection scheme, fuel sold to the recreational boater must be clear because tax has been paid on that fuel. Fuel sold to the commercial boater must be dyed to show that no tax has been paid. Under no circumstances may dyed fuel be sold to